

OFFICE OF THE STATE CONTROLLER
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2000-16
OPEN MEETINGS ACT (SCHOOL DISTRICTS)
FEBRUARY 5, 2001

In accordance with Government Code Section (GC §) 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for Open Meetings Act. These claiming instructions are issued subsequent to the adoption of the program's amended parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

GC § 54954.2 as added by Chapter 641, Statutes of 1986, requires the legislative body of the district, or its designee, to post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting and requiring that the agenda be posted at least 72 hours before the meeting in a location freely accessible to the public.

GC § 54954.3 as added by Chapter 641, Statutes of 1986, provides an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body, and this opportunity for comment must be stated on the posted agenda.

On October 22, 1987, the COSM determined that the OMA program establishes costs mandated by the state according to the provisions listed in the attached amended P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any school district, community college district, or County Office of Education that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of those costs.

Reimbursement Options

Three reimbursement options were established by the COSM for costs incurred during a fiscal year: Actual Time, Standard-Time, and Flat-Rate. All meetings of the same type or name must be claimed using the same basis for the entire fiscal year. However, the meetings may be claimed using a different basis during a subsequent fiscal year. For each type or name of a meeting claimed, claimants shall select one of the following reimbursement options:

A. Actual Time

Actual costs of administering the Open Meetings Act program in compliance with this mandate may be claimed. The following are reimbursable expenditures related to Open Meetings Act: Salaries and benefits, services and supplies, and fixed assets. Forms OMA-2A

and OMA-3 must be completed to claim actual costs associated with this mandate. Forms OMA-1 and FAM-27 are then used to summarize these costs.

B. Standard-Time

In lieu of actual time, a standard-time allowance of 20 or 30 minutes per agenda item, as provided for in the P's & G's, shall be used to calculate the cost of each brief agenda that was prepared during the fiscal year. This standard-time allowance covers the direct and, if applicable, the indirect costs incurred in compliance with this mandate. Forms OMA-2S and OMA-3 must be completed to claim standard-time costs associated with this mandate. Forms OMA-1 and FAM-27 are then used to summarize these costs.

C. Flat-Rate

In lieu of actual costs, a flat-rate allowance of \$100.00 per meeting for the base fiscal year of 1997-98, as provided for in the P's & G's, shall be used to claim the cost of each brief agenda that was prepared during the fiscal year. This flat-rate allowance covers the direct and indirect costs incurred in compliance with this mandate and will be adjusted each subsequent fiscal year by the Implicit Price Deflator. Forms OMA-2F and OMA-3 must be completed to claim flat-rate costs associated with this mandate. Forms OMA-1 and FAM-27 are then used to summarize these costs.

Filing Deadlines

Eligible claimants have the option of filing new reimbursement claims for fiscal years 1997-98 through 1999-00 for reimbursable activities pursuant to these amended P's & G's. If an eligible claimant exercises this option, the new reimbursement claim or claims shall include a reduction under "Other Reimbursements" for payments received on the original reimbursement claim for the Open Meetings Act mandate for the applicable fiscal year. The SCO will process and pay the reimbursement claims, if any, filed by eligible claimants that do not exercise this option pursuant to the original P's & G's and the statutory provisions that applied to those claims when filed.

A. Initial Claims

Initial claims must be filed within 120 days from the issuance date of claiming instructions. Reimbursement claims for the 1997-98 through 1999-00 fiscal years must be filed with the SCO and must be delivered or postmarked on or before **June 5, 2001**. Annually thereafter, having received payment for an estimated claim, the claimant must file a reimbursement claim by **January 15** of the following fiscal year. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. If the claims are late, the penalty should be applied to a single fiscal year. Do not prorate the penalty among fiscal years. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

B. Estimated Claims

Unless otherwise specified in the claiming instructions, school districts are not required to provide cost schedules and supporting documents with an estimated claim if the

estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the claimant must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs.

Estimated claims for fiscal year 2000-01 must be filed with the SCO and postmarked by **June 5, 2001**. Thereafter, they must be filed with the SCO and postmarked by January 15 of the fiscal year in which costs will be incurred. Timely filed claims are paid before late claims.

Minimum Claim Cost

GC § 17564(a) provides that no claim shall be filed pursuant to § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county superintendent of schools, as the fiscal agent for the district, may submit a combined claim in excess of \$200 on behalf of districts within the county even if an individual claim does not exceed \$200. A combined claim must show the individual claim costs for each eligible district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county superintendent receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county superintendent and the SCO with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

Reimbursement Claims

Initial reimbursement claims will only be reimbursed to the extent that expenditures can be supported and if such information is unavailable, claims will be reduced. In addition, ongoing reimbursement claims must be supported by documentation as evidence of the expenditures. Examples of documentation may include, but are not limited to, copies of agendas, employee time records that identify mandate activities, payroll records, invoices, receipts, contracts, travel expense vouchers, purchase orders, and caseload statistics.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year the costs were incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for two years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO upon request.

Retention of Claiming Instructions

Claiming instructions and forms should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary. For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.htm**.

Address for Filing Claims

Submit a signed original, a copy of form FAM-27, Claim for Payment, and a copy of all other forms and supporting documents to:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE AMENDMENT TO PARAMETERS
AND GUIDELINES ON:

Government Code Section 54954.2; Statutes of
1986, Chapter 641

Filed on September 21, 1998;

By the County of Los Angeles, Claimant.

NO. CSM-98-PGA-08

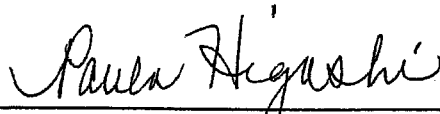
Open Meetings Act

ADOPTION OF AMENDMENT TO
PARAMETERS AND GUIDELINES
PURSUANT TO GOVERNMENT CODE
SECTION 17557 AND TITLE 2,
CALIFORNIA CODE OF REGULATIONS,
SECTIONS 1183.2 AND 1185.3.

(Adopted on November 30, 2000)

PARAMETERS AND GUIDELINES AMENDMENT

On November 30, 2000, the Commission on State Mandates adopted the attached Amended Parameters and Guidelines. This decision shall become effective on December 1, 2000.



PAULA HIGASHI, Executive Director

Adopted: 09/22/88
Amended: 12/05/91
Amended: 11/30/00

Parameters and Guidelines Amendment, as Modified by Staff
Government Code Section 54954.2
Chapter 641, Statutes of 1986
Open Meetings Act

I. SUMMARY OF MANDATE

Chapter 641, Statutes of 1986, (Chapter 641/86) added section 54954.2 to the Government Code to require that the legislative body of the local agency, or its designee, post an agenda containing a brief general description of each item of business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting and requiring that the agenda be posted at least 72 hours before the meeting in a location freely accessible to the public.

Section 54954.3 was added to the Government Code by Chapter 641/86 to provide an opportunity for members of the public to address the legislative body on specific agenda items or any item of interest that is within the subject matter jurisdiction of the legislative body, and this opportunity for comment must be stated on the posted agenda.

II. COMMISSION ON STATE MANDATES DECISION

At its October 22, 1987, hearing, the Commission on State Mandates determined that the requirement on the legislative body of a local agency to post an agenda containing a brief general description of each item of business to be transacted or discussed at a regular meeting, the prohibition of any action to be taken on any item not appearing on the posted agenda, and the requirement that every agenda for regular meetings provide an opportunity for members of the public to directly address the legislative body on items of interest to the public that are within the subject matter jurisdiction of the legislative body, as contained in Government Code sections 54954.2 and 54954.3, as enacted by Chapter 641, Statutes of 1986, resulted in reimbursable state mandated program.

III. ELIGIBLE CLAIMANTS

Any city, county, school or special district which incurs increased costs as a result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

Chapter 641, Statutes of 1986, was approved by the Governor on August 29, 1986, and became effective January 1, 1987. Section 17557 of the Government Code states that a test claim must be submitted on or before December 31 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed by the city of Los Angeles on April 1, 1987. Therefore, costs incurred on or after August 29, 1986, are eligible for reimbursement.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section

mandate was filed by the city of Los Angeles on April 1, 1987. Therefore, costs incurred on or after August 29, 1986, are eligible for reimbursement.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to section 17561 (d)(3) of the Government Code, all claims for reimbursement of costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.

Claimants may use the standard costs or the flat rate specified in section VI. A. 2 and 3 for costs incurred beginning in fiscal year 1997-98.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

V. REIMBURSABLE COSTS

A. Scope of Mandate

Local agencies shall be reimbursed for the increased costs which they are required to incur to prepare and post, at a site accessible to the public and at least 72 hours before the meeting, a single agenda containing a brief general description of each item of business to be transacted or discussed at any one regular meeting, and citing the time and location of the regular meeting. Further, every agenda for a regular meeting must state that there is an opportunity for members of the public to address the legislative body on items of interest to the public that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein.

For each eligible claimant meeting the above criteria, the following cost items are reimbursable:

B. Reimbursable Activities of Government Code sections 54954.2 and 54954.3, Chapter 641, Statutes of 1986, in accordance with the provisions of Government Code section 54954.4 of Chapter 238, Statutes of 1991:

1. increased costs to prepare a single agenda for a regular meeting of the legislative body of a local agency containing a brief general description of each item of business to be transacted or discussed at a regular meeting and citing the time and location of the regular meeting; and
2. costs to post a single agenda 72 hours before a meeting in a location freely accessible to the public. Further, every agenda for a regular meeting must state that there is an opportunity for members of the public that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein.

VI. CLAIM PREPARATION AND SUBMISSION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a listing of each open meeting agenda for which reimbursement is claimed under this mandate.

A. Reimbursement Options

For each type or name of meeting claimed during a fiscal year, select one of the following reimbursement options. For example, all city council meetings in a given fiscal year may be claimed on only one basis: actual time or standard time or a flat-rate. If standard time is selected, all city council meetings must be claimed using this basis for the entire year. However, all city council meetings could be claimed on an actual cost basis during a subsequent fiscal year.

1. Actual Time

List the meeting names and dates. Show the names of the employees involved, the classification of the employees, mandated functions performed, actual number of hours devoted to each function, and productive hourly rates and benefits.

2. Standard-Time

a. Main Legislative Body Meetings of Counties and Cities.

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as "adjournment", "call-to-order", "flag salute", "public comments", by 30 minutes and then by the blended productive hourly rate of the involved employees.

Counties and cities may claim indirect costs pursuant to section VI. D.

b. Special District Meetings, and County and City Meetings, Other Than Main Legislative Body

List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as "adjournment", "call-to-order", "flag salute", "public comments", by 20 minutes and then by the blended productive hourly rate of the involved employees.

Special districts, counties and cities may claim indirect costs pursuant to section VI. D.

c. School and Community College Districts and County Offices of Education

List the meeting names and dates. For each meeting, multiply the number of agenda items times the minutes per agenda item for County Offices of Education and for districts, by enrollment size, times the blended productive hourly rate of the involved employees. The minutes per agenda item for County Offices of Education and for districts by enrollment size are:

County Offices of Education: 45 minutes

Districts:

Enrollment 20,000 or more: 45 minutes

Enrollment 10,000-19,999: 15 minutes

Enrollment less than 10,000: 10 minutes

School and community college districts and County Offices of Education may claim indirect costs pursuant to section VI. D.

3. Flat-Rate

List the meeting names and dates. Multiply the uniform cost allowance by the number of meetings. For fiscal year 1997-98, the uniform cost allowance is \$100 per meeting. The uniform cost allowance shall be adjusted each subsequent year by the Implicit Price Deflator referenced in Government Code section 17523.

B. Services, Equipment and Supplies

Only expenditures which can be identified as a direct cost as a result of the mandate can be claimed. List cost of materials or equipment acquired which have been consumed or expended specifically for the purposes of this mandate.

C. Fixed Assets

List the cost of fixed assets that have been acquired specifically for the purpose of this mandate. If a fixed asset is acquired for the open meeting act program but is utilized in some way not directly related to the program, only the pro-rata portion of the asset which is used for the purposes of the program is reimbursable.

D. Indirect Costs

Special Districts, Counties and Cities

Indirect costs are eligible for reimbursement utilizing the procedure provided in the OMB A-87. Claimants have the option of using 10% of direct labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) for the department if the indirect cost rate exceeds 10%. If more than one department is claiming indirect costs for the mandated program, each department must have its own ICRP prepared in accordance with OMB A-87. An ICRP must be submitted with the claim when the indirect cost rate exceeds 10%.

School Districts

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County Offices of Education

County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

Community Colleges

Community colleges have the option of using (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21 "Cost Principles of Educational Institutions", (2) the rate calculated on State Controller's Form FAM-29C, or (3) a 7% indirect cost rate.

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of and the validity of such costs. For those entities that elect reimbursement pursuant to Option 2, the standard time methodology in VI. A., documents showing the calculation of the blended productive hourly rate and copies of agendas shall be sufficient evidence. For those entities that elect reimbursement pursuant to Option 3, the flat-rate methodology in VI. A., copies of agendas shall be sufficient evidence. Pursuant to Government Code section 17558.5, the supporting documents must be kept on file by the agency submitting the claim for a period of up to two years after the end of the calendar year in which the reimbursement claim is filed, and made available at the request of the State Controller or his agent. The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits, and indirect costs, if not claimed elsewhere) for each person or classification of persons times the percentage of time spent by that person or classification of persons. Claimants may determine a percentage allocation for the person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a city manager may determine that the percentage of time spent on the reimbursable activities by various classifications of personnel in a base year of fiscal year 1998-99 was as follows:

City Manager:	17%
City Attorney:	15%
City Clerk:	36%
Department Managers:	9%
Secretaries:	<u>23%</u>
Total:	100%

The city determines that the productive hourly rate (salary, benefits, and indirect costs) for fiscal year 2000-01 for each classification as follows:

	Salary	Benefits	Indirect Cost Rate	Indirect Costs	Productive Hourly Rate
City Manager	\$60	\$12	29%	\$13	\$85
City Attorney	\$55	\$10	30%	\$15	\$80
City Clerk	\$40	\$8	31%	\$12	\$60
Department Manager	\$45	\$9	30%	\$11	\$65
Secretaries	\$18	\$5	25%	\$7	\$30

The blended productive hourly rate for fiscal year 2000-01 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

City Manager:	17%	\$85	\$14.25
City Attorney:	15%	\$80	\$12.00
City Clerk:	36%	\$60	\$21.60
Department Managers:	9%	\$65	\$ 5.85
Secretaries:	23%	\$30	\$ 6.90
Total:	100%		\$60.80

The city's claim would be determined by multiplying the blended productive hourly rate times the minutes per agenda item times the number of agenda items.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENT

Any offsetting savings that the claimant experiences, as a direct result of this mandate must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, including, but not limited to, service fees collected, federal funds and other, state funds, shall be identified and deducted from this claim.

IX. STATE CONTROLLER'S OFFICE REQUIRED CERTIFICATION

An authorized representative of the claimant will be required to provide a certification of the claim, as specified in the State Controller's claiming instructions, for those costs mandates by the state contained herein.

X. PARAMETERS AND GUIDELINES AMENDMENTS

Any eligible claimant or state agency may petition the Commission to amend the standard time and flat rate provisions stated herein. Pursuant to Title 2, California Code of Regulations, section 1183.2, parameters and guidelines amendments filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines. A parameters and guidelines amendment filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 OPEN MEETINGS ACT			For State Controller Use Only	
(01) Claimant Identification Number			(19) Program Number 00092	
(02) Mailing Address			(20) Date File ____/____/____	
Claimant Name			(21) LRS Input ____/____/____	
County of Location			Reimbursement Claim Data	
Street Address or P.O. Box			(22) OMA-1, (03)	
City State Zip Code			(23) OMA-1, (04)(d)	
			(24) OMA-1, (05)	
			(25) OMA-1, (06)	
			(26) OMA-1, (09)	
Type of Claim	Estimated Claim	Reimbursement Claim	(27)	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(28)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(29)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(30)	
Fiscal Year of Cost	(06) 20____/20____	(12) 19____/20____	(31)	
Total Claimed Amount	(07)	(13)	(32)	
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(33)	
Less: Estimated Claim Payment Received		(15)	(34)	
Net Claimed Amount		(16)	(35)	
Due from State	(08)	(17)	(36)	
Due to State		(18)	(37)	
(38) CERTIFICATION OF CLAIM				
In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the county to file claims with the State of California for costs mandated by Chapter 641, Statutes of 1986, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.				
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 641, Statutes of 1986.				
The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 641, Statutes of 1986, set forth on the attached statements.				
Signature of Authorized Officer		Date		
_____		_____		
_____		_____		
Type or Print Name		Title		
(39) Name of Contact Person for Claim		Telephone Number (_____) _____ Ext. _____		
_____		E-mail Address _____		

**OPEN MEETINGS ACT
Certification Claim Form
Instructions**

**FORM
FAM-27**

- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form OMA-1 and enter the amount from line (13).
- (08) Enter the same amount as shown on line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form OMA-1, line (13).
- (14) **Filing Deadline. Initial Claims of Ch. 641/86.** If the reimbursement claims for the fiscal years 1997-98 through 1999-00 are filed after **June 5, 2001**, the claims must be reduced by a late penalty. All initial reimbursement claims will be considered as one claim for the purpose of computing the late claim penalty. Do not prorate the penalty among the fiscal years. It should be applied to a single fiscal year. Enter either the product of multiplying the sum total of line (13) for all applicable FAM-27's by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- In subsequent years, reimbursement claims must be filed by January 15 of the fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (37) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (26) for the reimbursement claim, e.g., OMA-1, (04)(d), means the information is located on form OMA-1, line (04), column (d). Enter the information on the same line but in the right-hand column. If multiple forms are filed, enter the total of all forms. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect costs percentage should be shown as a whole number and without the percent symbol (i.e., 7.548% should be shown as 8). **Completion of this data block will expedite the payment process.**
- (38) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**
- (39) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, A COPY OF FORM FAM-27, AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MANDATED COSTS OPEN MEETINGS ACT CLAIM SUMMARY				FORM OMA-1
(01) Claimant	(02) Type of Claim		Fiscal Year	
	Reimbursement <input style="width: 40px;" type="checkbox"/>			
	Estimated <input style="width: 40px;" type="checkbox"/>		19__/20__	
Claim Statistics				
(03) Number of regular meetings for which a brief agenda was prepared and posted				
Direct Costs: Actual Time Option		Object Accounts		
(04) Reimbursable Component	(a) Salaries and Benefits	(b) Services and Supplies	(c) Fixed Assets	(d) Total Direct Costs
Preparation of Brief Agenda and Posting				
Direct Costs: Standard-Time Option				
(05) Standard-Time Reimbursement Option		[From form OMA-2S, line (04)(f)]		
Indirect Costs: Actual Time Option and/or Standard-Time Option				
(06) Indirect Cost Rate		[From J-380 or J-580]		%
(07) Total Indirect Costs		[Method 1 or Method 2]		
(08) Total Direct and Indirect Costs		[Line (04)(d) + line (05) + line (07)]		
Direct and Indirect Costs: Flat-Rate Option				
(09) Flat-Rate Reimbursement Option		[From form OMA-2F, line (04)(d)]		
(10) Total Direct and Indirect Costs of All Options		[Line (08) + line (09)]		
Cost Reduction				
(11) Less: Offsetting Savings				
(12) Less: Other Reimbursements				
(13) Total Claimed Amount				
[Line (10) - {line (11) + line (12)}]				

**OPEN MEETINGS ACT
CLAIM SUMMARY
Instructions**

**FORM
OMA-1**

- (01) Claimant. Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form OMA-1 must be filed for a reimbursement claim. Do not complete form OMA-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form OMA-1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Claim Statistics. Enter the number of regular meetings for which a brief agenda was prepared and posted during the fiscal year.
- (04) Reimbursable Component. Enter all the totals from form OMA-2A, line (06), columns (d) through (f) to form OMA-1, line (04), columns (a) through (c) in the appropriate row. Total the row and enter in column (d).
- (05) Standard-Time Reimbursement Option. The standard-time allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form OMA-2S, line (04)(f).
- (06) Indirect Cost Rate. Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.
- (07) Total Indirect Costs. If the blended hourly rate for the Standard-Time allowance includes indirect costs, use **Method 1**. If the blended hourly rate for the Standard-Time allowance does not include indirect costs, use **Method 2**.
- Method 1:** Multiply Total Direct Costs, line (04)(d), by the Indirect Cost Rate, line (06).
- Method 2:** Multiply the sum of Total Direct Costs, line (04)(d), and Standard-Time Reimbursement Option, line (05), by the Indirect Cost Rate, line (06).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (04)(d), Standard-Time Reimbursement Option, line (05), and Total Indirect Costs, line (07).
- (09) Flat-Rate Reimbursement Option. The flat-rate allowance covers the direct and indirect costs incurred in compliance with this mandate. Enter the total from form OMA-2F, line (04)(d).
- (10) Total Direct and Indirect Costs of All Options. Enter the sum of Total Direct and Indirect Costs, line (08), and Flat-Rate Reimbursement Option, line (09).
- (11) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- Include any payments received on the original reimbursement claims for the Open Meetings Act mandate for the applicable year for claimants who exercised the option of filing new claims for the 1997-98 through 1999-00 fiscal years.
- (13) Total Claimed Amount. From Total Direct and Indirect Costs of All Options, line (10), subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12). Enter the remainder on this line.

MANDATED COSTS OPEN MEETINGS ACT COMPONENT/ACTIVITY COST DETAIL					FORM OMA-2A	
(01) Claimant			(02) Fiscal Year			
(03) Meeting Type or Name						
(04) Reimbursable Component: Preparation of Brief Agenda and Posting						
(05) Actual Time Option: Complete columns (a) through (f).				Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Services and Supplies	(f) Fixed Assets	
(06) Total <input style="width: 50px;" type="text"/>			Subtotal <input style="width: 50px;" type="text"/>		Page: ____ of ____	

OPEN MEETINGS ACT
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM
OMA-2A

Complete form OMA-2A when calculating agenda costs using the Actual Time Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Meeting Type or Name. Enter the name of the meeting for which a brief agenda was prepared and posted. A separate form OMA-2A should be prepared for the district's legislative body and each board or commission which holds public hearings.
- (04) Reimbursable Component. Preparation of Brief Agenda and Posting. No entry necessary.
- (05) Actual Time Option. The following table identifies the type of information required to support costs of direct labor, services and supplies, and fixed assets needed in the preparation of a brief general description of agenda items and posting 72 hours before a meeting in a location that is freely accessible to the public. **The descriptions required in column (5)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

Object/ Sub object Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Title Activities	Benefit Rate		Benefits = Benefit Rate x Salaries			
Services and Supplies	Name of Contractor	Hourly Rate	Hours Worked		Itemized Cost of Services Performed		Invoice
Contract Services	Specific Tasks Performed		Inclusive Dates of Service				
Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Fixed Assets	Description of Equipment Purchased Equipment ID	Unit Cost	Quantity Used			Itemized Cost of Equipment Purchased	Invoice

- (06) Total line (05), columns (d) through (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (06), columns (d) through (f) to form OMA-1, line (04), columns (a) through (c).

<p align="center">MANDATED COSTS OPEN MEETINGS ACT COMPONENT/ACTIVITY COST DETAIL</p>		<p align="center">FORM OMA-2S</p>
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(01) Claimant	(02) Fiscal Year
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(03) Standard-Time Reimbursement Option: Complete columns (a) through (f).

(a) Date	(b) Meeting Type or Name	(c) Number of Agenda Items	(d) Minutes Per Agenda Item	(e) Blended Hourly Rate	(f) Total

(04)	Total	<input type="text"/>	Subtotal	<input type="text"/>	Page:____of____
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OPEN MEETINGS ACT
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM
OMA-2S

Complete form OMA-2S when calculating agenda costs using the Standard-Time Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Standard-Time Reimbursement Option.
- (a) Date. Enter the date of each meeting.
- (b) Meeting Type or Name. Enter the type or name of each meeting.
- (c) Number of Agenda Items. Enter the number of agenda items for each meeting.
- (d) Minutes Per Agenda Item. The minutes per agenda item for County Offices of Education and for districts by enrollment size are:
- | | | |
|--|-----------|--------------|
| County Offices of Education: | 0.75 hour | (45 minutes) |
| Districts: Enrollment of 20,000 or more: | 0.75 hour | (45 minutes) |
| Enrollment of 10,000 to 19,999: | 0.25 hour | (25 minutes) |
| Enrollment of less than 10,000: | 0.17 hour | (10 minutes) |
- (e) Blended Hourly Rate. Enter the blended hourly rate of all personnel who participated in the preparation and posting of the agenda during the fiscal year.

The blended productive hourly rate, used in claiming standard or unit time reimbursements, may be calculated by determining the percentage of time spent by persons or classifications of persons on the reimbursable activities and multiplying the productive hourly rate (including salaries, benefits, and indirect costs, if not claimed elsewhere) for each person or classification of persons in a base fiscal year and use that percentage allocation for subsequent future years by multiplying the base year percentages times the productive hourly rate for that person or classification of persons for the fiscal year of the reimbursement claim.

For example, a principal may determine that the percentage of time spent on the reimbursable activities by various classifications of personnel in a base year of fiscal year 1998-99 was as follows: Principal 17%, Vice Principal 15%, Office Clerks 36%, Office Manager 9%, and Secretaries 23%.

The school district determines that the productive hourly rate (salaries, benefits, and indirect costs) for fiscal year 2000-01 for each classification is as follows:

Classification	Salary	Benefits	Indirect Costs	Productive Hourly Rate
Principal	\$60	\$12	\$13	\$85
Vice Principal	55	10	15	80
Office Clerks	40	8	12	60
Office Manager	45	9	11	65
Secretaries	18	5	7	30

The school district's blended productive hourly rate of \$60.80 for fiscal year 2000-01 is determined by multiplying the percentages in the base year times the productive hourly rate in the fiscal year claimed, and adding the totals, as follows:

Classification	Percentage of Time Spent	Productive Hourly Rate	Blended Productive Hourly Rate
Principal	17%	\$85	\$14.45
Vice Principal	15%	80	12.00
Office Clerks	36%	60	21.60
Office Manager	9%	65	5.85
Secretaries	23%	30	6.90
Total	<u>100%</u>		<u>\$60.80</u>

- (f) Total. Multiply the Number of Agenda Items, column (c), by the Minutes Per Agenda Item as expressed as a fraction of one hour, column (d), by the Blended Hourly Rate, column (e).

For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.

- (04) Total line (03), column (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or a subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (04), column (f) to form OMA-1, line (05).

MANDATED COSTS OPEN MEETINGS ACT COMPONENT/ACTIVITY COST DETAIL			FORM OMA-2F
(01) Claimant		(02) Fiscal Year	
(03) Flat-Rate Reimbursement Option: Complete columns (a) through (d).			
(a) Meeting Type or Name	(b) Uniform Cost Allowance	(c) Number of Agendas	(d) Total
(04) Total <input type="text"/>		Subtotal <input type="text"/>	
Page: ____ of ____			

OPEN MEETINGS ACT
COMPONENT/ACTIVITY COST DETAIL
Instructions

FORM
OMA-2F

Complete form OMA-2F when calculating agenda costs using the Flat-Rate Option.

Please note that all meetings of the same type or name in a given fiscal year may be claimed on only one basis.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year in which costs were incurred.
- (03) Flat-Rate Reimbursement Option.
- (a) Meeting Type or Name. Enter the type or name of the meeting. Only one entry per meeting type or name is needed.
- (b) Uniform Cost Allowance. Enter the uniform cost allowance for the fiscal year of the claim.

Fiscal Year	Percent Change*	Uniform Cost Allowance
1997-98	Base year	\$100.00
1998-99	1.9	101.90
1999-00	3.7	105.67
2000-01 f/	3.6	109.47

f/ Governor's Budget Forecast, November 2000

* Source: California Department of Finance, from the US Department of Commerce, Bureau of Economic Analysis

- (c) Number of Agendas. Enter the number of agendas that were prepared for each meeting type or name listed in column (a).
- (d) Total. Multiply the Uniform Cost Allowance, column (b), by the Number of Agendas, column (c).
- For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial payment at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office upon request.
- (04) Total line (03), column (d) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the component/activity costs, number each page. Carry forward the totals from line (04), column (d) to form OMA-1, line (09).

<p align="center"> MANDATED COSTS OPEN MEETINGS ACT MEETING DETAIL </p>	<p align="center"> FORM OMA-3 </p>
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(01) Claimant	(02) Fiscal Year
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(03) Detail of Meetings: Complete columns (a) and (b).
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(a) Date	(b) Meeting Type or Name

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(04) Page: ____ of ____

OPEN MEETINGS ACT MEETINGS DETAIL Instructions	FORM OMA-3
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Complete form OMA-3 for all reimbursement options.

- (01) Claimant. Enter the name of the claimant.
- (02) Fiscal Year. Enter the fiscal year for which costs were incurred.
- (03) Detail of Meetings. Provide the following information for each regular meeting being claimed regardless of type or name. List the meetings in order of date.
 - (a) Date. Enter the date of each meeting being claimed.
 - (b) Meeting Type or Name. Enter the type or name of each regular meeting held during the fiscal year for which a brief agenda was prepared and posted.
- (04) If more than one form is needed to provide the detail of the meetings, number each page.